

Alimony Paid

Amounts paid under divorce or separate maintenance decrees or written separation agreements entered into between you and your spouse or former spouse **are considered alimony** for federal tax purposes if:

- You and your spouse or former spouse do not file a joint return with each other
- You pay in cash (including checks or money orders)
- The payment is received by (or on behalf of) your spouse or former spouse

Provided the divorce or separate maintenance decree or written separation agreement does not say the payment is not alimony.

If legally separated under a decree of divorce or separate maintenance if:

- You and your former spouse are not members of the same household when you make the payment
- You have no liability to make the payment (in cash or property) after the death of your spouse or former spouse, and
- Your payment is not treated as child support or a property settlement

Not all payments under a divorce or separation instrument are alimony.

Alimony **does not** include:

- Child support
- Noncash property settlements
- Payments that are your spouse's part of community property income
- Payments to keep up the payer's property, or
Use of the payer's property
- Voluntary payments

You may deduct from income the amount of alimony or separate maintenance you paid, and you must include in income the amount of alimony or separate maintenance you received.